

## **Abstract**

### **Types of investment funds from the point of view of positive law**

The purpose of my thesis is to present a comprehensive view on differences and possibilities of particular types of investment funds from the point of view of positive law. The main aim of the thesis is to contrast these differences and possibilities with other types.

The first chapter deals with basic issues of investment funds. The aim of this chapter is to look at investment fund as an institution especially from a fundamental economic perspective and come through into its economic nature. Furthermore the chapter contain description of main benefits of mutual funds as compared with the individual investment, draws attention to the problem of conflicts of interest and contains the basic classification of investment funds. The aim of the second chapter is to describe in basic features development of legal framework of investment funds in Czech Republic in the light of Act on Investment Companies and Investment Funds from early beginnings to current. With regard to the scope of respective law, focuses the chapter mainly on applicability, structure, legal forms and on some chosen questions. Content of the third chapter is brief treatise about legal term of investment fund. Next chapters focus on organizational forms and other division of the types of investment funds, including investment fund taxation. The last chapter is the core of the thesis and compares particular types of investment funds, thereby fulfil the aim of the thesis.

### **Keywords:**

Investment Fund, Types of Investment Funds, Act on Investment Companies and Investment Funds